In the Matter of the Petition

SAMUEL (Deceased) and PAULINE SPANIERMAN : c/o DOROTHY SPANIERMAN LEVIN, EXECUTRIX

AFFIDAVIT OF MAILING

State of New York County of Albany

Bruce Batchelor , being duly sworn, deposes and says that

she is an employee of the Department of Taxation and Finance, over 18 years of

age, and that on the 20th day of May , 19 77, she served the within Samuel (Deceased) & Notice of Default Order by (certified) mail upon Pauline Spanierman

c/o Dorothy Spanierman Levin, Executrix

(XEPTERENTALIVEX OF) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

Samuel (Deceased) & Pauline Spanierman
as follows:c/o Dorothy Spanierman Levin, Executrix
40 West 77 Street

New York, New York 10007

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the (xepxesentativex of the) petitioner herein and that the address set forth on said wrapper is the last known address of the (xepxesentativex of the) petitioner.

Sworn to before me this

20thday of May

, 1977.

ant mach

Bruce Batchely

In the Matter of the Petition

SAMUEL (Deceased) and PAULINE SPANIERMAN: c/o DOROTHY SPANIERMAN LEVIN, EXECUTRIX

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Personal Income & Unincorporated Business Taxes under Article(s) 22 & 23 of the Tax Law for the Year(s) 22 & 23 1971

State of New York County of Albany

Bruce Batchelor , being duly sworn, deposes and says that the she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the  $_{20\mathrm{th}}$  day of  $_{\mathrm{Mav}}$  , 19  $_{77}$ , the served the within

Notice of Default Order by (certified) mail uponDorothy Spanierman Levin,

Executrix (representative of) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

Ms. Dorothy Spanierman Levin, Executrix
as follows: 40 West 77 Street

New York, New York 10007

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the (representative of the) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative of the) petitioner.

Sworn to before me this

20th day of May

and mack

, 1977.

Bruce Batchelor



STATE TAX COMMISSION

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS ALBANY, N.Y. 12227

May 20, 1977

ADDRESS YOUR REPLY TO

TELEPHONE: (518) 457-1723

Samuel (Deceased) & Pauline Spanierman e/o Dorothy Spanierman Levin, Excutrix 40 West 777Street New York, New York 10007

Please take notice of the **Default Order** of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 690 & 722 of the Tax Law, any proceeding in court to review an adverse decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision or concerning any other matter relative hereto may be addressed to the undersigned. They will be referred to the proper party for reply.

Very truly yours,

ALOYSIUS J. NENDZA

Supervisor of Tax Conferences

Enc.

cc:

Petitioner's Representative:

Ms. Dorothy Spanierman Levin, Executrix

40 West 77 Street

New York, New York 10007

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

SAMUEL (Deceased) and PAULINE SPANIERMAN : c/o DOROTHY SPANIERMAN LEVIN, EXECUTRIX

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income and Unincorporated Business: Taxes under Article(s) 22&23 of the Tax Law for the Year(x) 1971.

Petitioner(s) Samuel (Deceased) and Pauline Spanierman, c/o Dorothy
Spanierman Levin, Executrix, 40 West 77 Street, New York, New York 10007
filed a petition for redetermination of deficiency
personal income and unincorporated business
or for refund of
taxes under Article(s)

22 & 23 of the Tax Law for the year (x) 1971

. File No.(35) 12408

A pre-hearing conference on the petition was scheduled before Allen

Caplowaith, Conferee , at the offices of the State

Tax Commission, Two World Trade Center, New York, New York

on November 19, 1976 at 9:00 A.M. . Notice of said pre-hearing

conference was given to petitioner(s) and petitioner(s) representative, Dorothy

Spanierman Levin, Executrix.Petitioner(s) or petitioner(s) representative did

not appear at the pre-hearing conference. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Samuel (Deceased) and Pauline Spanierman, c/o Dorothy Spanierman Levin, Executrix, be and the same is hereby denied.

DATED: Albany, New York May 20, 1977

PRES IDENT

COMMISSIONER

STATE TAX COMMISSION

COMMISSIONER